#### Singapore

April 1935

Overweight underpaid airmail letter from Singapore, Straits Settlements, Malaya to Bournemouth, England postmarked 20 AP 1935 on a copy of the 25 cents of 1927. The rate was 50 cents and the deficiency was 25 cents.

On the obverse there is also a "T/ centimes" (Taxe) purple mark in a hexagon with a red manuscript "135" inserted in indicating double the deficiency in gold centimes as well as a red manuscript "2R" to indicate a letter of second weight level. In addition there are also purple double bars cancelling the Air Mail label, ignored as the letter was transmitted by air. In London "9d/ F.B." and "½d/ F.B." transit marks were applied to indicate total postage due of 9½d. The Bournemouth arrival mark of 30 AP 1935 is on one copy of the ½d and three copies of the 3d postage due stamps of 1924/25.

On the basis that the deficiency was 25 cents, double this was 50 cents. 50 divided by 8 (the Malayan surface rate) was 6.25 and this multiplied by the 1½d British surface rate gives 9.375d (rounded up to 9½d per the marks). 135 gold centimes could otherwise be converted at 1d=10 centimes giving 1s/1½d. This usual conversion factor (up to 1943) was dropped in favour of the former calculation basis.



#### **Singapore**

May 1935

Underpaid airmail letter from Singapore, Straits Settlements, Malaya to Bournemouth, England postmarked 11 MY 1935 on one copy of the 5 cents and a horizontal pair of the 10 cents of 1927/33.

The rate was 50 cents and deficiency was 25 cents.

The postage due, being double the deficiency in gold centimes, was indicated in Singapore by a red manuscript "135". In transit in London "9d/ I.S./ B." and "½d/ I.S." marks were applied to indicate total postage due of 9½d. The Bournemouth arrival marks of 21 MY 1935 are on copies of the ½d, 4d and 5d postage due stamps of 1924/31.

On the basis that the deficiency was 25 cents, double this was 50 cents. 50 divided by 8 (the Malayan surface rate) was 6.25 and this multiplied by the 1½d British surface rate gives 9.375d (rounded up to 9½d per the marks). 135 gold centimes could otherwise be converted at 1d=10 centimes giving 1s/1½d. This usual conversion factor (up to 1943) was dropped in favour of the former calculation basis.



# **Singapore**

June/July 1935

Underpaid PSC (local rate 2 cents) from Singapore, Straits Settlements, Malaya to New Jersey, USA postmarked 27 JU 1935. The rate was 6 cents and the deficiency 4 cents.

There is a "T/ centimes" (Taxe) mark in a hexagon with a manuscript "20" inserted indicating double the deficiency in gold centimes. There is no arrival mark but two US postage due 2 cent stamps of 1931 pre-cancelled East Orange were applied.



#### **Singapore**

# August/September 1935

Underpaid overweight airmail letter from Singapore, Straits Settlements, Malaya to Bedford, England partly paid by a copy of the Silver Jubilee 25 cents stamp of May 1935 postmarked 30 AU 1935.

The rate was 50 cents and the deficiency was 25 cents.

There is also a Singapore "T/ centimes" (Taxe) mark in violet. In transit "9d/ I.S./ B" and "½d/ I.S." marks were applied in London. The arrival marks of Bedford of 10 September 1935 are on three copies of the 3d and one copy of the ½d postage due stamp.

On the basis the deficiency was 25 cents, double this was 50 cents. 50 divided by 8 (the Malayan surface rate) was 6.25 and this multiplied by the 1½d British surface rate gives 9.375d (rounded up to 9½d per the marks).



#### Penang

#### December 1935/January 1936

Underpaid letter from Penang, Straits Settlements, Malaya to London partly paid with three of the 2 cents of 1921 on the reverse postmarked 29 December 1935. The rate was 8 cents and the deficiency was 2 cents.

There is a boxed Penang "T/ Centimes" (taxe) mark with a manuscript "10" inserted to indicate double the deficiency in gold centimes. The London arrival mark of 27 January 1936, is on a copy of the 1d British postage due stamp of 1925.





# **Singapore**

#### February 1936

Underpaid printed "By Dutch Airmail/ KLM" airmail envelope from Singapore, Straits Settlements, Malaya to Jersey, C.I. partly paid by copies of the 2 cents and 30 cents of January/February 1936 postmarked 15 FE 1936. At the time the KLM rate was 55 cents and the deficiency 23 cents.

There is also a "T" (taxe) mark in a hexagon which unusually was applied on arrival in London as was a "7d/ F.B." mark. Postage due stamps of 1d and 3d (pair) of 1924/25 were applied in Jersey with an arrival mark of 26 FE 36.

The calculation basis indicates some confusion in London over the postage due. It seems that they treated this as a double weight letter by Imperial where the rate was 50 cents. On that basis the deficiency was only 18 cents, double this was 36 cents. 36 divided by 8 (the Malayan surface rate) was 4.5 and this multiplied by the 1½d British surface rate gives 6.75d (rounded up to 7d per the mark). The KLM Service Medan (19 February 1936) to Amsterdam (25 February 1936) was likely.



# **Singapore**

May 1936

Triple weight rate airmail envelope from Singapore, Straits Settlements, Malaya to Clapham, London, England postmarked 5 MY 1936 on a three copies (two on reverse) of the 25 cents of 1936. The rate was 25 cents per ½ ounce and the letter appears to have been treated as a quadruple rate (or double rate ignoring the stamps on the reverse) with a deficiency of 25 cents.

On the obverse there is also a "T/ centimes" (Taxe) mark with a "130" inserted in manuscript indicating double the assumed deficiency in gold centimes. In transit in London the British post office ignored the two stamps on the reverse and applied two manuscript marks in error, firstly a "3/ 1/7" (to mark correct triple weight and incorrect postage due) and secondly a "1s/7d /To pay". The Clapham arrival mark of 15 MY 36 is on copies of the 1/=d, 3d (two) and the 1d of 1924/5 postage due stamps.

On the incorrect basis that the deficiency for a triple weight step was 50 cents, double this was 100 cents. 100 divided by 8 (the Malayan surface rate) was 12.5 and this multiplied by the 1½d British surface rate gives 18.75d (rounded up to 19d (or 1/7d per the manuscript mark). 130 gold centimes should otherwise be converted at 1d=10 centimes giving 13d or 1s1d. This usual conversion factor (up to 1943) was dropped in favour of the former calculation basis.





# Singapore

May/June 1936

Registered letter initially within Singapore, Straits Settlements, Malaya from Orchard Road postmarked 7 MY 1936 on two copies of the 10 cents of 1933. The rate was 5 cents plus 15 cents registration. There is a transit mark of Singapore on the reverse and a delivery mark of Tanglin, Singapore of 8 MY 1936. The addressee had left Singapore and the letter was redirected with a further transit mark of Singapore of 8 MY 1936 to London. There it was further redirected to Brighton by being placed in a post box and it received a "POSTED OUT/ OF COURSE/ I.S." mark in London with a "3d/ To Pay/ I.S." mark to denote the fine for being improperly posted. On arrival in Brighton a British 3d postage due stamp of 192 was applied and postmarked 3 JUN 36. The letter should have been additionally taxed the centime equivalent of 3 cents being the difference between the inland rate of 5 cents and the Empire rate of 8 cents.





#### Penang

July/August 1936

Underpaid letter from Penang, Straits Settlements, Malaya to London postmarked 16 July 1936 on copies of the 5 cents of 1932 and the 2 cents of 1936. The rate was 8 cents and the deficiency was one cent.

There is boxed Penang "T/ centimes" (Taxe) mark with a manuscript "05" inserted indicating double the deficiency in gold centimes. There is a "½d/ F.B./ K." London charge mark and the arrival mark of 17 August 1936 is on a British ½ d postage due stamp of 1925.



# Penang

October(?) 1936

The Siam stamps were not recognised by the Penang post office and to denote that, they were circled by a series of manuscript x's and remained without Airmail letter initially from a mine at Pungah, Western Siam to London, England. Initially 10 copies (including 4 on the reverse) of the 15 satangs of 1928 were applied. Instead of being then posted the letter was brought down to Penang. Copies of the 25 cents and 1 dollar of 1936 were applied (for a letter between 2 ozs and 2½ ozs) and postmarked 16 (October?) 1936 and the letter posted. F.W.Payne & Son, Consulting Engineers, 62, London Wall, any postmark. LONDON. c/o Messrs. E.I.G.Boyd Mayer., PUNGAH TIN DREDGING, LTD., PUNCAH, WEST SIAM MINE OFFICE,

Singapore October 1936

Letter initially within Singapore postmarked 12 October 1936 on a copy of the 5 cents of August 1936. The addressee had gone away and the letter was readdressed to Medan, Dutch East Indies. The 5 cents was correct for local matter but was incorrect for international mail where the rate was 12 cents and the deficiency was 7 cents.

Also on the obverse there is a Singapore "T/ centimes" (Taxe) mark in a hexagon initially incorrectly with a blue manuscript "40" inserted later altered in pencil to "20". Normally double deficiency is due but for a redirected initially correctly paid international item only a single deficiency was due this being 20 gold centimes. There is a Singapore transit mark of 13 October 1936. The Medan arrival marks of 17 October 1936 are on a copy of the 7½ cents and a horizontal pair of the 2½ cents postage due stamps of 1913/21 of the Dutch East Indies to total 12½ cents.



